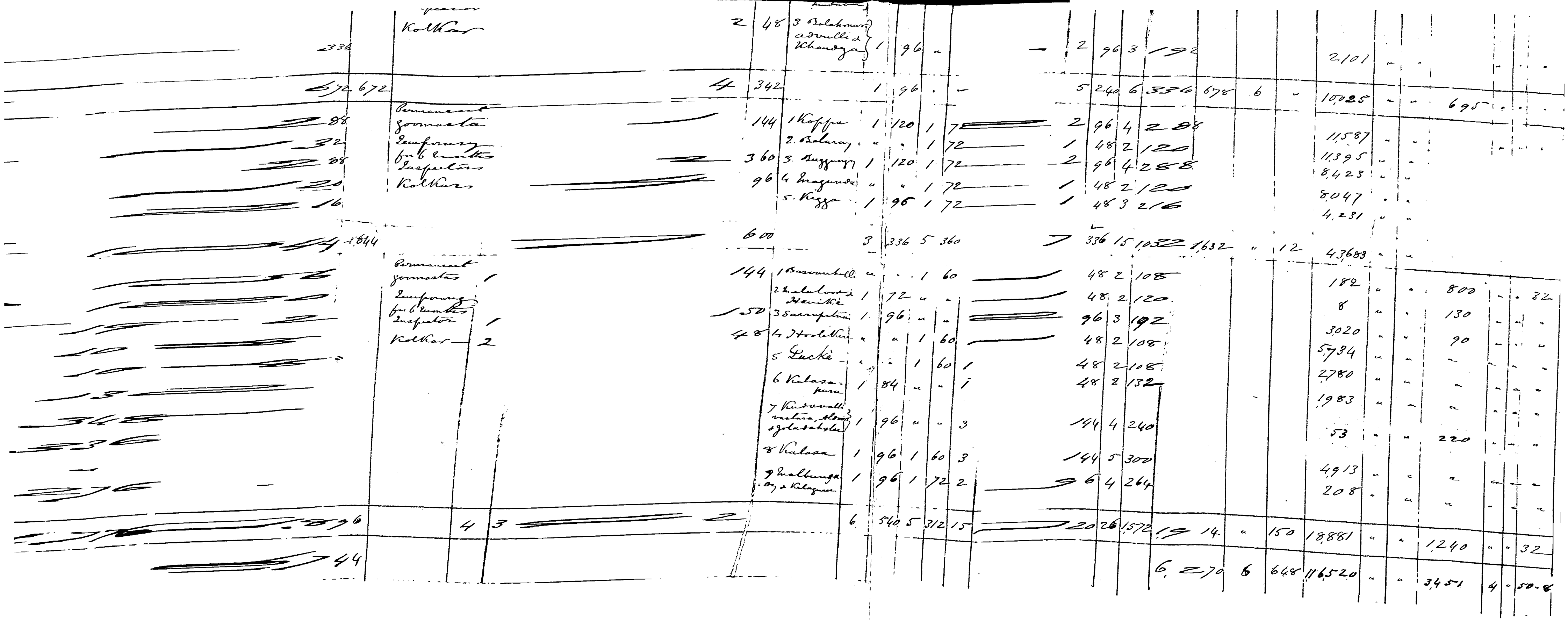

1874-75
(L. R.)

File. No.. 23
Serial No. 1-16

Subj: General Revision of Sayer duties

G. R. S. IX-5]

Previous references.

1874-75 ~~191~~

(L. R.)

File No. 23

Serial Nos. 1-16

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

M. ~~Part~~ B for

SUBJECT.

General Revision of duties

Indexed

Dy

Serial No.	Letter No.	Letter Date	From.	To.
1	2279-R6.	15.6.76	✓ Govt-progs:- (printed)	
2.	240/R.51	26.7.75	✓ Nagar Dn Commissioner	The Secy: Chief Comr
3	R 171/38	24.6.75	✓ — do —	— do —
4	2825/G 73	2-7-75	✓ The Secy: to Ch: Comr	The Comr Nagar Division
5	225/97	22-6-75	✓ The Comr - Ashtgram Dn	The Secy: to Ch: Comr
6.	2824/G 117	2.7.75	✓ The Secy: to chief Comr	The Comr Ashtgram Dn
7	R.86.	31.8.75	✓ The Comr, Nandidrug Dn	The Secy: to Ch: Comr
7/a	Enclosure No		✓ 153 of 22/10/74 from Comr Nandi'g. Dn	to chief Comr of Mysore
8.			The Secy: to Ch: Comr	Comrs of Ashtgram and Nagar Dns
9.	625/R.133	2-1-76	✓ The Comr Nagar Division (with 2 memos and	The Secy: to chief Comr 4 Statements).
10	9081/R.87	23.2.76	✓ The Secy: to Ch: Comr	The Comr Ashtagram Dn
11	11620/R.78	15.2.77	✓ — do —	— do —
12 ✓	3896/G.45	16.7.77	✓ — do —	— do —
13	8358/79	22.12.77	✓ — do —	— do —
14	1684/15	5-6-78	✓ — do —	— do —
15	4360/R.50	4.9.78	✓ — do —	— do —
16	313/R.127	4.8.79	✓ The Comr Nagar Dn	The Secy: to chief Comr

Proceedings of the Chief Commissioner of Mysore, Department of Revenue, Agriculture and Commerce, 15th June 1875.

READ—

Letter No. 87, R, dated 10th April 1875, from the Secretary to the Government of India, Foreign Department, sanctioning certain alterations and reductions in the sayer duties now levied in this Province.

READ ALSO—

Extract para 7 of letter No. 7786—154, R, dated 29th January 1875, from Officiating Secretary to Chief Commissioner, to the Secretary to Government of India, Foreign Department.

No. 2279—REV. 6, DATED BANGALORE, 15TH JUNE 1875.

ORDER.—Ordered that the subjoined Notification be published in the Gazette for general information and guidance.

2. In this office circular docket No. 384—13, dated 16th April 1875, revised lists of towns, villages and marts were called for, in view to devising arrangements for the levy of duties on cocoanuts and betel-leaves in substitution of the excise now levied.

3. The Officiating Chief Commissioner desires that the proposals submitted in the extract from letter No. 7786—154, R, dated 29th January last, above quoted, be considered, and that the views of the Commissioners of Divisions may be expressed as to the measures requisite for carrying those proposals into effect.

NOTIFICATION.

It is hereby notified for general information that, under the orders of the Government of India, the sayer duties now levied on the undermentioned articles will be modified with effect from the dates severally prescribed below :—

1. Mysore-made piece goods when not exported to Her Majesty's Territories ..	Abolished from 1st July 1875.
2. Pepper, import and export duty ..	Temporarily abolished till further notice from 1st July 1875.
3. Supari, 1st and 2nd sorts.	Excise duty reduced to an uniform rate of 12 annas per maund, (of Rs. 1,120 in weight) with effect from 1st October 1875.
4. Tobacco.— Assorted tobacco without stalks (exported or imported) Assorted tobacco with stalks (exported or imported)	Excise duty reduced to an uniform rate of 12 annas per maund (of 960 Rs. weight) with effect from 1st October 1875.
5. Tobacco stalks only	Excise duty abolished from 1st July 1875.

2. The above orders do not apply to the octroi duties now levied upon similar articles in towns and villages where Municipalities have been established, and the Chief Commissioner reserves to himself the power of re-imposing duties on any or all the articles mentioned above, otherwise than in the form of an excise.

✓

T. CLARKE,
Offg. Secretary.

To—The Commissioners of Divisions.
„ Deputy Commissioners of Districts.
„ Survey and Settlement Commissioner.
„ Deputy Accountant General.
„ Offg. Compiler, Mysore Gazette, for publication of the Notification only.
„ „ Superintendent, Government Press.

1875.

GOVERNMENT OF MYSORE.

REVENUE.

To

THE COMMISSIONERS OF DIVISIONS.
„ DY. COMMISSIONERS OF DISTRICTS.

Dated June 15*th.*
Despatched
Received

No. 2279.
Rev. 6.

Notifying the modification of the Sayer duties leviable on certain articles.

No 225.

There has been some delay in getting papers relating to this subject -

2 A reference to Sir Richard Meade's notes Nos 1, 2 and 3, (which will be found stitched to the Govt of India's letter No 872 of the 10th April 1875) will show that he intended to abolish the petty establishments now maintained for the collection of Sayer on Areca, Tobacco &c and substitute for it special Gumastahs in the numbers therein stated for each Taluq. These proposals &c; do not seem to have been communicated to the Comrs of Divisions as directed pending the orders of the Govt of India - As the sanction of the Govt

Reg 3/8/75

X Revenue 1875. No. 50

From The Commissioner Nagar Division

To

Secretary to Chief Commissioner,
General Department.

②

520

Dated 26th July
Despatched 28th
Received 30
Regd 31st

ENCLOSURES NO —

General No. 240 } 1875—76
Reg. No. 51

Requests to be informed whether the Chief Commr has it in contemplation to issue any orders on the re-organization of the Sayer Deptt in the Shimoga & Kadur Dists.

To Dufter

30.7.75

P [illegible]

Government of India ~~have~~ has since been received for remitting the Sayer duties, an order may now issue in the terms of the Chief Commr's note.

3. The proposal to prescribe special routes for the exportation of Supari may be a good one and the Commr may be asked to furnish a list of such routes.

4. I am still of opinion that the cheapest course of collection of the duty without annoying it is that explained in paras 9 & 10 of my Memo No 28 to which attention is respectfully invited.

25/8/75

General No. 240 } 1875-76. Nagar Division Commrs. office
Pol: No. 51 } Shimoga 20th July 1875.

(2)

To
The Secretary to the Chief Commr.
of Mysore.

Sir,

With reference to the correspondence noted in the margin, and to the notification lately received which modifies the existing system of Sayer taxation on certain articles, particularly on Supari I have the honor to request you will be good enough to inform me whether the Chief Commr. has it in contemplation to issue any orders on the re-organization of the Sayer Department in the Shimoga and Kadur Districts.

Proceedings of Chief Commr. received with circular memo No. $\frac{3700}{R\,25}$ dated 18th August 1874.

This office letter No. + $\frac{441}{159}$ dated 14th Novr. 1874.

+ Sent to Supdt. [illegible] the 17-11-74

[illegible] this letter was [illegible] of [illegible] in the Department the letter not having been sent on the 17 Nov 74

G.

2. This subject was particularly referred to in paras 4. 5 & 6 of the Circular memo of the 18th August last, and a detailed report with his recommendations and those of the Deputy Commrs. was furnished by Colonel Clark in the letter quoted above in the margin. + Major Hill also called for further opinions from the District Officers. But their replies add little or nothing to the information already collected and submitted.

+ Please see Pro. No. $\frac{7786}{154}$ of 29th Jan. 75.

+ Please see Fram Gaut. of Mysore F. D. - No. $\frac{87}{13}$ [illegible] 10-4-75 Sent to Supdt. on the 19-4-75

3. The proposals appear to resolve themselves into schemes for ensuring a better supervision by higher paid officials. This supervision to

[illegible] to the [illegible]

The letter No. 441 of 14-11-74 is not received with the file of correspondence recd. from the Supdt. [illegible] 29-7-75 include inspection of crops and estimate of produce

4- One establishment only would be necessary for Supari Coffee, tobacco and Cardamoms, so that the percentage of its cost may be calculated with reference to the total revenue from all these sources - Moreover the services of the more highly paid Inspectors or Supervisors would not be required for more than 6 months in the year -

5- With regard to Supari it is recommended that the route by which it is to be exported should be prescribed -

6- The statements furnished with Colonel Clarke's report will show the estimated expense of a re-organized Sayer Department -

I have the honor to be
Sir
Your most obedt Servant

Commissioner
Nagar Dn

Cudd.

R^n

1875 No 37

From The Commissioner
Sagar Division

To

Secretary to Chief Commissioner,
General Department.

(3)

512

Dated 24th } June
Despatched 25th
Received 28th

ENCLOSURES NO. —

General No. 77 } 1875-76
Sec No. 3

Submitted for orders. A similar requisition was made by the ~~Deccan~~ Ashlagram Comm^r
MB
29/6/75

Replied 30/6/75

Chief Commissioner's order Circ No 2279/6 dated 15th Instant, notifying the modification of the Sayer duties leviable on certain articles.

With reference to para 3. of the above, requests the favor of being supplied with a copy of the Extract^x referred to.

^x Para 7 of letter No 7786/154 from Offg. Secy to Chief Commr to Secy to Govt of India, Foreign department.

[illegible]

Commissioner.

Circd.

To Dufter
28-6-75

+ Sent to Depf with ... copy Genl. Dues No 276 on the 26/...

Ce 47.79/1475

From

(4)

To The Commissioner
Nagar Division

Dated 2nd July

Despatched

Received [illegible]

ENCLOSURES NO.

General No. 2825

P No. 73

Rev Docket No 171/R38 d 24 June 1875.

Fwds in continuation of Proceedings No 2279 dated 15 June 1875, extract para 7 of this office letter to the Govt of India No 1786/154.R dated 29/1/74-75

By order

Secretary

Vide order on letter No 225/97 d 22/6/75 from Ashtagram

[illegible]
2/7/75

General. No. 104

1875 (5)

From The Commissioner
Ashtagram Division

To

Secretary to Chief Commissioner,
General Department.

Dated 22
Despatched June
Received 24th
Regd 25th

ENCLOSURES NO.

General No. 225 / Genl No. 97 } 1875—76

Chief Commissioners printed Proceedings No 2279/6 dated 15th Instant passing final orders on the subject of the Sayer Revision

---

With reference to the above requests that the Extract from letter No 7786/154 dated 29th January last alluded to in para 3 may be furnished to this Office

The revised lists of towns, villages &c called for in para 2 have already been submitted Vide this office letter No 190/31 of the 14th Instant

Commissioner

To Dy. Secy
26-6-75

Query this be furnished to Mr Commr.

28/6/75

Send copy of Extract Para 7 of Secy letter referred to all 3 Commrs of Divns in continuation of Proceedings No 2279/6 of 15 June 1875

30/6

Regd 26/6/75

Genl. 1875. No 2824/117

From (6)

To The Commissioner
Ashtragram Divn.

Dated 2nd July
Despatched
Received

ENCLOSURES NO.

General No. 2824
L No. 117

His Docket No 225/497 dated 22nd June 1875

Forwards in continuation of Proceedings No 2279/6 dated 15 June 1875, extract para 7 of this Office letter to the Govt of India No 1786/154R dated 29/1/74-75

By order

Secretary

Wd H.L. 2/7 75

Revenue ~~187~~5 No 86

From The Commissioner
Nundydroog Division

To

Secretary to Chief Commissioner,
General Department.

(7)

316

Dated 31st
Despatched } August 1875
Received 1st Sept 75

Register ~~ENCLOSURES NO~~

General No.
Rev No. 86 } 1875–76

Secretary's No. 2279 of the 15th June 1875.
Rev

on

Submits an expression of opinion on the subject of the abolition of Sayer duty on Betel leaves and Cocoanuts

on

to Dufferin

1-9-75

P – [illegible] 1:30/ June 1/5
1874
22d [illegible]
June

× [illegible] 27/10/74.

Re 24/9/75

No: Rev 86.

(7)

Nundydroog Division
Commissioner's Office.
Bangalore 31st August 1875.

To,
The Secretary to the
Chief Commissioner of
Mysore.

Sir,

With reference to para 3 of the Chief Commissioner's Proceedings No: $\frac{2279}{R.6}$ of the 15th June last calling for an expression of opinion as to the measures to be adopted for carrying into effect the proposals submitted+ to the Government of India in connection with the abolition of Sayer duty on Betel leaves and Cocoanuts, I have the honor to point out that I have already reported my views most fully not only on the above subject, but also on all other Sayer headings in a letter No: R.153 of the 22nd October last; and I beg to forward for ready reference an Extract+ from the same regarding

+ Vide Extract from letter No: $\frac{7780}{R.154}$ of 29th January 1875 received under cover of Secretary's No: $\frac{2826}{R.121}$ of 22nd July 1875.

+ Sent to Supr 27/9/75.

Paras 31. 32 & 33

regarding the two items referred to

I have the honor to be,
Sir
Your Most Obedt. Servant;

Jno Craig
Commissioner

No. R. 153. 1/a

Nundydroog Division
Commissioner's Office.
Bangalore 22nd October 1874.

To
The Secretary to the
Chief Commissioner of
Mysore.

Sir,

×

Betel leaves
Dry and fresh
Cocoanuts.
&c

31. With reference to these articles, I quite concur in the views expressed by Sir Richard Meade regarding them, with one reservation.

32. I refer to the continuance of duty on Betel leaves as an item of Municipal taxation - I would absolutely abolish all duty on this article - It is extremely perishable, and therefore it is one of those items with regard to which very considerable petty oppression *can* be exercised, almost without fear of detection - It is perfectly easy for a Mouzajar, who is refused what he considers

his rightful perquisite, either in the form of so many bundles of leaves or so many annas, to delay passing a load of Betel leaves, on a variety of pretexts, either until the market is over or till the leaves are no longer fresh - Consequently a certain percentage, is, as a rule, willingly made over by the Ryot or producer at once, as delay would probably be fatal to his hopes of profit at a Fair or on a Market day.

33. With regard to dry and fresh cocoanuts, the same objection does not exist - They are not perishable to the same extent as Betel leaves, and the Municipality and Amildar, in all large places, should be able to control the Octroi, and see that the work with regard to such bulky articles not of a very perishable nature is correctly and honestly performed

"Extract"

Thane & Co

Commissioner

(Sd) J. L. Pearse.
Commissioner

1875

From (8)

To The Commissioners of
the Ashtagram and
Nagar Divisions

Dated

Despatched November /75.

Received

ENCLOSURES NO.

General No.
No.

Chief Commissioner's Proceedings No 2279/R.6 of the 16th June /75. notifying the modification of the Sayer duties leviable on certain articles.

Invites attention to para 3 of the above order, and requests an expression of opinion on the points therein referred to, at an early date.

[illegible]

By order

Offg. Secretary

(General Serial No. 31.) 6607 / 133

1886.

(4)

From The Commr of Nagar Division

To The Secretary to the Chief Commr. Genl Dept.

Dated 28th January
Despatched 5th Feby
Received 7th 566

General No. 625
No. 133

Enclosures—Number 7

Submits his views & proposals for the levy in this Division of a Town duty on Cocoa nuts & Betel leaves in substitution of the Excise at the place of production

---

Genl. No. 625 / Rev: No. 133 } 1875-76

⑨

Nagar Division Commrs. Office
Shimoga 2nd January 1876-

To

The Secretary to the Chief Commr.
of Mysore

Sir,

In compliance with the instructions contained in the 3d Para of the Proceedings of the Chief Commr. noted in the margin x I have the honor to submit my views and proposals for the levy in this Division of a Town duty on cocoanuts and betel leaves in substitution of the excise at the place of production -

x Cir: No 2279/R 9 of 15th June 1875.

+ Sent to Depy. Comr. with Foam Munday [illegible] No. 86 of 31-8-75- [illegible] 1-9-75-

2 The questions for consideration are:-

First whether it is possible to reduce the present Sayer Establishments seeing that duty is retained on only Supari, Tobacco and Cardamums -

Second - Whether the Town duty proposed to be collected on cocoanuts and betel leaves only in certain localities can be collected by the existing Sayer and Municipal Establishments and what special agency is required in other places where no Establishment is available

Third - Whether new rules are necessary to regulate the procedure for the collection of the Town duty -

3- It may be observed that the abolition of the duty on piece goods Pepper and Tobacco stalks, the realizations from which were small as shewn in the margin will not cause any material diminution of work in the Sayer Cuttas, so as to render any great decrease of establishment ad=visable - The duty on Supari and Tobacco has been lowered, still the amount of work tobe performed will be the same and may increase, as reductions of duty will probably be followed by larger exports and an improved revenue - This would indicate the necessity of not only keeping up the existing staff but also of increasing the strength where such maybe called for in the interests of Government - In the Taluks of the Shimoga and Kadur Districts, the estimated yield from Supari, Tobacco and Cardamoms are as shewn below -

Piecegoods 3149-6-6
Pepper - - - 31-7-14-7
Tobacco stalks - cannot be shewn separately -

District	Supari						Tobacco						Cardamoms
	Revenue for 1874-75			Estimated revenue at the reduced rates			Revenue for 1874-75			Estimated revenue at the reduced rates			Revenue for 1874-75 no change in rates
Shimoga	337288	10	9	223094	..	..	3284	12	5	2730	..	..	1057
Kadur	104106	2	4	71585	..	..	52137	3	7	43291	..	..	1644

4 - As it is the intention of Govt to relinquish hereafter the whole duty on Cocoanuts and betel leaves in favor of Municipalities, it is advisable that these bodies should now make arrangements to undertake the collection in all Towns where they are established - A slight increase to the collecting agency would be required, but this would be met by a

contribution from Govt. in the shape of a commission

5. In places where Municipalities exist, octroi and Sayer taxes are separately levied for their respective departments. The Sayer rates are 8 annas per 100, fresh cocoanuts, $\overset{a}{7}$-$\overset{p}{6}$ per maund of dry cocoanuts and 10 Pie per 1000 Betel leaves -

In the Shimoga Municipality an octroi of one anna is levied on each of the above articles

No octroi is levied in any other Municipality on Cocoanuts -

Betel leaves are taxed at 1 and 2 annas per 1000 -

The result of a combination of the two rates is shown in the following table -

Municipality	Cocoanuts fresh			Cocoanuts dry			Betel leaves -		
	Sayer tax	Munl. Tax	Total	Sayer tax	Munl Tax	Total	Sayer Tax	Munl Tax	Total
Shimoga	- 8 -	- 1 -	- 9 -	- 7 6	- 1 -	- 8 6	- - 10	- 1 -	- 1 10
Chickmagalur Birur Kadur	- 8 -	- - -	- 8 -	- 7 6	- - -	- 7 6	- - 10	- 2 -	- 2 10
11 other Municipalities	- 8 -	- - -	- 8 -	- 7 6	- - -	- 7 6	- - 10	- 1 -	- 1 10

6. The question whether different rates are to be collected in Municipalities as distinguished from other places remains to be decided - If the combined rates are taken as the basis and introduced generally, some places will be compelled to pay an additionl. tax (Municipal) without the benefit of Municipal Institutions - again if the present rates are adopted the Municipalities will lose a portion of the octroi - What appears feasible under the circumstances is that the

the combined duty should be collected in Municipalities with slight modifications if necessary, and the present Sayer rates in other places. In the former case a certain proportion of the collection will be credited to Govt the remainder will belong to the Municipality which may be remunerated by a Commission of 4 per cent which is the rate prescribed by the Chief Commr. in the case of octroi taxes collected through the agency of the Sayer Servants. In other places, the whole collections will be credited to government —

7 - Then arises the question of the collection of duty on loads or numbers. The Deputy Commrs of Shimoga & Chitaldroog are against the former arrangement, while the Deputy Commr Kadur is silent on the point. The object aimed at, in substituting loads for numbers appears to be to prevent the vexatious interference of subordinate servants when collecting the duty. The cart, bullock or head load may not contain the exact number of cocoanuts or betel leaves which constitute a load as calculated by Govt in fixing the duty thereon and yet have to pay the full rate. Again the loads may contain larger numbers in which case, Govt will lose. This will lead to objections on the part of the custom payers and the interference of the collectors will be the same in both cases. Hence the present mode appears to be preferable inasmuch as the tax is levied on the exact quantities.

another

8. Another point requires determination that is how to prevent the Town duty becoming a transit duty - The recommendation of the Deputy Commr Kadur seems to answer, namely the articles must either be sold or removed within 3 days, detention beyond that period rendering the articles liable to the payment of the Town duty - The present practice is that when articles are partly consumed in one Municipality and a portion conveyed to another, duty is levied on the quantity consumed, a note to that effect being entered in the permit -

9. Hitherto the excise tax has been levied at the place of production, and it was the interest of the Municipality to see that it received its quota - But in future the interest of Govt is involved in the proper collection of the tax as a town duty - The rule proposed by the Deputy Commr coupled with the present practice of insisting on the production of Rahadaries or chits by Potails will be found sufficient - The only drawback to the last mentioned procedure is that the interference, to a modified extent of local officials will be perpetuated -

10- Two statements A I. II & III & B have been prepared and are now submitted, the former shewing the existing Sayer Establishment the recommendations of the Deputy Commr and the revisions proposed in this office and the latter exhibiting the stations in which Town duty is proposed to be collected. The manner in which, the revisions have been made is explained in a Memorandum appended to the statements -

11- The result of the revision for the Shimoga District is a net increase of Rs 404 including a sum of Rs 80 payable to Municipalities - The percentage of cost of Establishment to the total realizations is 4.41 Rs - In some of the Kattes, the percentage is disproportionate to the realizations on account of their being frontier Kuttes -

12- For the Kadur District, the total cost according to the revised Scale amounts to Rs 6,320-8-. or a decrease of Rs 591-8-. The Commission payable to Municipalities is Rs 50 and the percentage of Establishment to the realizations is nearly 5-4-4 Rs

13- In the Chitaldroog District, the saving will be Rs 1,590-12-. - The cost of proposed Establishment is Rs 2,196 to which must be added an allowance to Potails and Shanbogues Rs 53-4-. and to Municipalities Rs 62-.-. The percentage to revenue is Rs 6-12-9 -

14- The following shews the result of the revision in a tabular form -

Districts	Total revenue estimated at the reduced rates-	Total cost of Estt according to revised Scale	allowances to Shanbogues & Potails for the collection of Town duty-	allowances to Munici=palities	Total	Percentage of cost of present Establish=ment to estimated revenue	Percentage of cost of Estt as proposed by the Oy Commr	Percentage of cost of Estt according to revised Scale	Difference
Shimoga	230311 . .	9720 . .	. . . .	80 . .	9800 . .	4 1 3	6 9 5	4 4 1	404 . .
Kadur	119971 . .	6270 . .	. . . .	50 8 .	6320 8 .	5 10 11	5 9 11	5 4 4	591 8 .
Chitaldroog	33999 . .	2196 . .	53 4 .	62 . .	2311 4 .	11 7 10	7 14 1	6 12 9	1590 12
							net decrease		1778 4

15- Statement B shews the localities

in

Memo

Statement A I Shimoga District - It will be seen by a reference to the Statement that at present there is a head quarter or patrolling Establishment of Rs 960 in Sorab, Sagar and Nagar Taluks, and that the cost of the Kotte Establishment amounts to 8436 per annum -

2. Two permanent Inspectors for the Sagar Taluk and one each to Nagar and Sorab have been provided in the revised Scale - For the Kavaledurga Taluk 2 temporary Inspectors for 6 months are considered sufficient, the reason being that in the former 3 Taluks, which border on the North Canara Collectorate, the Supari gardens are so mixed up with those in Sirsy and Siddapur, that Smuggling which can be easily carried on, should be carefully guarded against on the frontier all throughout the year, while in Kavaledurga, there are no such gardens of South Canara adjoining those of the Taluk - Hence the Inspectors Services here will only be required for making Estimates of crops &c - Sagar being an extensive Taluk realizing Rs 87,023 Rs one Inspector will not be able to perform the works required of him and therefore 2 are provided -

3 - One permanent Gumasta on 12 Rs a month is provided for each of the Taluks except Honali where the revenue is trifling - These gumastas will not only be an additional help to the Taluk

in checking and preparing Sayer accounts, but will also be employed in the collection of Halut at the Head Quarters of the Taluk where the Kutte Establishment may be small -

4 - The alterations made in the cutta establishment are:—

Shimoga Taluk - Shimoga Kutte - one Karkoon and 1 Kolcar have been reduced in consequence of the collection by the Municipality of the Town duty on Cocoanuts and Betel leaves -

Hole Honore - one Colkar reduced in consequence of the revenues being small -

Bunikere - This Kutte which is proposed by the Sr Comr to be abolished is retained, as there are Supari gardens here yielding a Sayer Revenue of 735 Rs which could not be conveniently collected by any other Kutte of the Taluk, the village being situated in the direction of Hamle

Chennagiri - Chennagiri - A Taluk gumasta being provided to assist the Halut collection and the Municipality collecting the Town duty, the Kutte Establish=ment is reduced -

Nulloor - One extra Colcar is allowed as some Muri-halut or reweighing of the articles passing the frontier is conducted here, in addition to the collection of Town duty -

Kattlegerray - One Moneyar and Kolear allowed here as this is a frontier Catta where much Murihalut is carried on -

Santebennore - The Hodegerry Catta being recommended by the Dy Commr to be abolished, the areca nut produced in this place, will pass through Santebennore where Town duty has also to be collected -

Baswapatam - struck off, there being no Sayer and Town duty very little -

Honalle - The total revenue of this Taluk amounts to Rs 705 of which that from cocoanuts and betel leaves is 365 Rs for the collection of which, there are Municipalities both at Honali and Namti - Hence the Honali Katte is struck off - at Namti one Karkoon on 8 Rs & 2 Kolkars are allowed - the former is also to do the Sayer account work of the Taluk -

Shikarpur - Shikarpur - The Town duty being collected by the Municipality & a gumasta being provided for the Taluk the Establishment of the Katte is reduced -

Goozunny

Odoguny & Seralkoppa - one Simegar on 12 Rs one Karkoon on 6 Rs and 3 Colkars are retained -

Belendure Establishment retained as at present -

Sorab - Sorab - The Katte Establishment has been reduced on account of the reasons above shewn for other Casba stations -

Karse Kerraghulli Chonty	There being Karkoons & the revenue small, one Kolkar is struck off in each of these places -

Sagar - Sagar - Simegar's pay retained as at present there being a Taluk gumasta & two Inspectors -

Talguppa - Simegar's pay to be as at present one Kolkar struck off -

Kurur - One Karkoon retained as at present instead of a Simegar as recommended -

Anantapur - The revenue being comparatively small one Karkoon and 2 colkars are retained

Kalse - one Karkoon and one Kolkar struck off -

Avinhalli one Karkoon retained as recommended. He will also collect town duty -

Nagar - Humcha - Monegar's pay to be as at present - one Karkoon & 3 Kolkars are struck off -

Jala - This being a frontier Katta, one Kolkar is allowed extra -

Kabnad - Monegars pay to be as at present one Karkoon and 3 Kolkars struck off -

Nagar - one Kolkar retained as there is the Taluk Gomasta to do the Halut work -

Halikal - no establishment allowed as there is no revenue -

Kavaledurga - Tirthulli - Katte Establishment retained as at present - as there will be a Taluk gomasta and the town duty collected by the Municipality -

Mandagadde - one Kolkar struck off -

Malur – Monegar struck
off a Korkoon being
sufficient as this is an
intermediate Kutte –

Agumbe – one Monegar on
10 Rs & 2 Kolkars
are retained –

5 The alterations above referred to, have been made with reference to the work to be performed in the Kuttes and the employment of permanent and temporary Inspectors and Gumastas.

Commissioner
Nagar Dn

the exports from these places much pass.

Tarrikere — Tarrikere. The Establishment is reduced on account of there being a Taluk Gomasta and the Municipality collecting the Town duty.—

Adjumpur — A Karcoon & 2. Kolcars are considered Sufficient here. This includes Sollapura & Durvegere where town duties are proposed to be collected.—

Luckwulli — Yedahulli: The Sayer Establishment of the Kutte is reduced, as the Gomasta who is provided, will assist in the Collection of halut.—

Hebba & Mudaba — These places are made Subordinate to Yedehulli where two Kolcars are retained. There is only a small quantity of Coffee haluted at these places.

Balahonore
Kandya —
Adwulli — } These places are adjacent to each other — The revenues being only 2,101. ~~Rs~~ one Monegar at Balahonore & 2 Kolkars have been provided.—

Koppa —— No alterations have been made in this Taluk – The pay of one Kolcar in the Belra Kutte has been made to equal that in other places.—

Chickmuglur – **Buswanhulli** – Katte Establishment slightly reduced on account of Town duty being collected by the Municipality –

Wastara —— The Taluk Sayer Establishment of the late Wastara Taluk consisting of one Wutmutsuddy on 15 ~~Rs~~ and 2. Gomastas on 8. & 6. Rs is shown by the Deputy Commissioner against this Cutta – which is only a nominal one, the principal one being Kuduwully where Muri halut is chiefly carried on, – Supari & Coffee included. – Therefore Kuduwully is shewn instead – Wastara which is only at a small distance being made subordinate to it. One Monegar and 3. Kolcars are provided, the latter being on fair days deputed to Wastara, Sucruvarpett &ca for the Collection of Town duty which is only estimated at 230 in these places.—

Commissioner,
Nagar Div.

Cndd

	Koppa	21	Koppa	„	„	„				„
		22	Baggunji Kultay	„	„	„				„
		23	Kigga			„				„
			Sringeri Jaghir Doom omitted by the Commd.	„	„	„	„	„	„	-
	Chickmogulur	24	Basavanhulli Chickmagalur attached	250	„	„	200	-	-	350
		25	Malaloor Hunike	10	„	„	20	-	-	100
		26	Joldhaul	15	„	„	20	-	-	60
		27	Aldoor	25	„	„	20	-	-	60
		28	Vastara Seeranoorpett Luchmeekuntachulli Gala attached	5	„	„	-	-	-	15
		29	Saccrypatam	25	„	„	5	-	-	25
		30	Kalsa	„	„	„	-	-	-	-
		31	Sunga Inuswerpetta	„	„	„	-	-	-	-
		32	Lucka	„	„	„	-	-	-	-
		33	Kalsapur	„	„	„	-	-	-	-
				1086 1085	14	„	1117	8	-	1256 1240 12
Chitaldroog	Chitaldroog	1	Chitaldroog	170	„	„	30	-	-	940
		2	Chookonhulli	72	„	„	3	-	-	60
		3	Gontanoor	72	„	„	19	-	-	250
		4	Horekere Davapura	72	„	„	5	-	-	50
	Davengera	5	Davengera	132	„	„	71	-	-	60
		6	Anagode	7	8	„	-	-	-	12
		7	Honore	2	„	„	-	-	-	9
		8	Anaje	11	8	„	6	-	-	12
		9	Kodaganoor	40	„	„	12			60
		10	Moyconduh	14	8	„	-	-	-	9
		11	Lokekeray	14	8	„	6	-	-	10
		12	Bharamasagur	72	„	„	12	-	-	50
		13	Harihar	39	8	„	25	-	-	60
		14	Malebenure	22	„	„	6	-	-	30
	Hosdurg	15	Hosdurg	12	8	„	6	-	-	360
		16	Holalkere	12	8	„	6	-	-	75
		17	Bagur	90	„	„	6	-	-	400
		18	Bharmanaikandroog	45	„	„	2	-	-	220
		19	Ramgiri	50	„	„	6	-	-	150
		20	Jankal	„	„	„	-	-	-	-
	Doderi	21	Doderi	1	8	„	1	-	-	2
		22	Naikunhutty	99	„	„	46	-	-	60
		23	Chellakere	„	„	„	6	-	-	12
		24	Thaluk	4	„	„	1	-	-	„

-	-	-	-											Recommended by the Dy Commissr to be removed from the List
"	"	"	"											
"	"	"	"											
"	"	"	"											
"	800	"	"										By Munl Estt	
"	130	"	"										By Sayer Do	
"	95	"	"										Do	
"	105	"	"										Do	
"	20	"	"										Do	
"	90	"	"										Do	
"	"	"	"											
"	"	"	"											
"	"	"	"											
"	"	"	"											
"	3466	10	"											
	3457	4												
"	1140	"	"										By Munl Estt	
"	135	"	"	4	"	"	2	12	"	6	12	"		
"	361	"	"										By Sayer Estt	
"	127	"	"										Do	
"	263	"	"										By the Munl Deptt	
"	[illegible]	"		"	9	6	.	6	4	.	15	10		Proposed to be expunged from the List.
"	11	"	"	.	5	2	"	3	6	.	8	8		
"	[illegible]	"		"	14	3	"	9	6	1	7	9		
"	112	"	"	3	5	8	2	7	.	5	12	8		
"	23	"	"	"	11	1	"	7	5	1	2	6		Do — Do —
"	36	"	"	1	2	6	.	12	4	1	14	10		
"	134	"	"	3	15	7	2	11	8	6	11	3		
"	124	"	"	3	12	"	2	8	.	6	4	"		
"	58	"	"	1	12	"	1	2	8	2	14	8		
"	378	8	"										By Sayer Estt	
"	93	8	"										Do	
"	496	"	"										Do	
"	267	"	"										Do	
"	206	"	"										Do	
-	-	-	-											
"	5	"	"											There is no Sayer Cuttah here & the Dy Commr has omitted to provide remuneration to Potails & Shanbogues.
"	205	"	"										Do	
"	18	"	"										Do	
"	9	"	"	"	4	4	.	2	"		7	2		Proposed to be expunged from the List.

Shimoga	Shimoga	1	Shimoga	200	-	-	60	-	-	560	-
		2	Aynoor	200	-	-				380	-
		3	Holahonore	25	-	-				450	-
		4	Benkipur	20	-	-	30	-	-	70	-
	Chennagiri	5	Chennagiri	10	-	-				90	-
		6	Nallur	10	-	-				20	
		7	Baswapatam	5	-	-				10	
		8	Suntebenore	5	-	-				10	
	Honali	9	Honali	20	-	-				150	
		10	Namti	20	-	-				150	
	Shikarpur	11	Shikarpur	20	-	-				530	-
		12	Siralkope or Gougari	25	-	-				100	-
	Sorab	13	Sorab.	10	-	-				10	-
		14	Olvi	10	-	-				10	
	Sagar	15	Sagar	30	-	-				50	
		16	Anantapur	10	-	-				10	
		17	Avinhalli	10	-	-				30	
	Nagar	18	Nagar	10	-	-				10	
	Kavaledurga	19	Tirthulli	50	-	-				25	-
			Total	690 685	-	-	90	-	-	2665 2655	-
Kadur	Banavar	1	Banavar	7	8	-	7	8	-	1	4
		2	Jamagal	250	-	-	100	-	-	60	-
		3	Keresunte	-	-	-	-	-	-	60	
		4	Kankatte	-	-	-	-	-	-	50	
		5	Berur	60	-	-	120	-	-	30	
		6	Kadur	12	8	-	25	-	-	15	-
		7	Yegaty	-	-	-				22	8
		8	Mattigatta	-	-	-				-	-
		9	Devanur	-	-	-				-	-
		10	Gungapura	-	-	-				-	-
		11	Belgoor	-	-	-				-	-
		12	Arekere	-	-	-				-	-
	Tarikere	13	Tarikere	75	-	-	100	-	-	15	
		14	Ajjampur	105	-	-	120	-	-	60	
		15	×Sollapura Gorrupur in the revised list	7	8	-	30	-	-	45	-
		16	Sivani	22	8	-	15	-	-	30	
		17	Dureevurgi × Basavinpura in the revised list	15	-	-	30	-	-	25	-
		18	Jodikatta	1	14	-	-	-	-	7	
		19	Lakavalli	53	-	-	55	-	-	125	-
		20	Yedahalli	145	-	-	215	-	-	100	

"	9	"	"	-	4	4	"	2	10		7	2		
"	23	8	"											Proposed to be expunged from the List.
"	25	"	"										By Sayer —	
"	1	"	"		"	6	- -		4		-	10	Do	
"	6	8	"		3	1	.	2	1		5	2		Proposed to be expunged from the List.
"	313	8	"										Do	
"	335	"	"	10	6	6	6	15	-	17	5	6		
"	874	"	"										Do	
"	21	"	"	"	9	7	-	6	5	1	-	-		Proposed to be expunged from the List —
"	150	"	"	4	8	.	3	-	-	7	8	-		
"	125	"	"	3	12	.	2	8	.	6	4	.		
"	"	"	"											
"	35	8	"											
"	23	"	"											
"	70	"	"											
"	"	"	"											
	6248 172	8 8	" "	40 4	8 14	6 4	27 3	5 5	11 7	67 8	14 3	5 11		

Commissioner

No. B.

Statement showing the probable amount of Town duty leviable on Cocoanuts & Betel leaves, in the undermentioned places with the strength & cost of establishment required to be maintained

District	Taluk	No	Name of important villages, Towns & Markets according to the revised list already prepared –	Cocoanut fresh			Cocoanut dry			Betel – leaves			Total duty	How duty is proposed to be levied								Remarks
														If by a special establishment			If by payment of consumption					
				Estimated Consumption	Rate of duty proposed	amount of duty	Estimated Consumption	Rate of duty proposed	amount of duty	Estimated Consumption	Rate of duty proposed	amount of duty		Moonegars or Karkoons	Peons or Kolkars	Total annual cost	To Shanbogues at 3 per cent	To Potails at 2 per cent	Total annual Cost	If farmed or contract	If by existing Municipal establishment	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23.

Kudur Distri

As existing at present

Taluk	Taluk Cutcherry Establishment			Names of Kuttas	Kuttas Establishment: Munnagar		Karkoon		Kolkar		Total		Total
Banavar	Voluntsundz	1	180	Bendikere	1	60	"	"	1	48	2	108	
	Do...	1	120	Arkere	1	84	-	.	1	48	2	132	
	Goomasta	1	96	Jaugullor	1	84	.	"	1	48	2	132	
	Kolkar	1	48	Davanoor	1	72	.	"	1	48	2	120	
				Keresunta	1	84	-	"	1	48	2	132	
				Kawacutta	1	72	"	"	1	48	2	120	
				Biroor	1	144	1	60	3	144	5	348	
				Kadur	"	"	"	"	1	48	1	48	
				Mategutta	"	"	1	72	"	"	1	72	
				Yagati	1	72	.	"	1	48	2	120	
				Vokalagere	.	.	1	60	"	"	1	60	
				Yallumbilase	.	.	"	"	1	48	1	48	
				Bramhasamudra	.	"	1	72	"	"	1	72	
		4	444		8	672	4	264	12	576	24	1512	1956
Tarikere	Voluntsundz	1	120	1 Tarikere	"	"	1	72	3	144	4	216	
				2 Ajjampur	1	96	"	,	2	96	3	192	
				3. Lebrani	"	.	.	"	1	48	1	48	
		1	120		1	96	1	72	6	288	8	456	576
Lakavalli				1 Lakavalli	"	"	"	"	1	48	1	48	
				2 Yedehalli	1	120	1	72	1	48	3	240	
				3 Heba &c	"	-	"	-	1	48	1	48	

as proposed by the Ol Commr

Taluk Cutcherry Establishment			Names of Kuttas	Kuttas Establishment: Munnagar		Karkoon		Kolkar	
Voluntsundz	1	180	Bendikere	1	60	"	"	1	48
Do	1	120	Arkere	1	84	"	"	1	48
Goomasta	1	96	Jaugullor	1	84	"	"	1	48
Kolkar	1	48	Davanoor	1	72	"	"	1	48
			Keresunta	1	84	"	"	1	48
			Kawacutta	1	72	"	"	1	48
			Biroor	1	144	1	60	3	144
			Kadur	"	"	"	"	1	48
			Mategutta	"	"	1	72	"	"
			Yagati	1	72	"	"	1	48
			Vokalagere	.	"	1	60	"	"
			Yallumbilase	.	"	"	"	1	48
			Bramhasamudra	.	"	1	72	"	"
			Banawar	.	"	"	"	"	"
	4	444		8	672	4	264	12	76
Voluntsundz	1	120	1 Tarikere	"	"	1	72	3	4
			2 Ajjampur	1	96	"	"	2	6
			3. Lebrani	"	"	"	"	1	8
	1	120		1	96	1	72	6	8
			1 Lakavalli	"	.	"	.	1	4
			2 Yedehalli	1	120	1	72	1	4
			3 Heba	"	"	.	"	"	4

				mudaba 4 Balahonur Advulli & Khandya	1	96	2	120	2	120	5	336	
					2	216	3	192	5	264	10	672	672
Koppa	Volunteers	1	240	1. Koppa	1	120	1	72	2	96	4	288	
	Goomasta	2	240	2. Belura	"	"	1	72	1	60	2	132	
	Kolkar	2	120	3. Buganga	1	120	1	72	2	96	4	288	
				4. Inagunda	"	"	1	72	1	48	2	120	
				5. Kigga	1	96	1	72	1	48	3	216	
		5	600		3	336	5	360	7	348	15	1044	1,644
Chickmaga=lur.	Volunteers	1	120	1. Basavanhulli	"	"	1	60	2	96	3	156	
				2 Malaloor	1	72	"	"	2	96	3	168	
				3 Sakrapatna	1	96	"	"	2	96	2	192	
				4 Hullikere	"	"	1	60	1	48	2	108	
				5 Lucke	"	"	1	60	1	48	2	108	
				6 Kalasapura	1	84	"	"	1	48	2	132	
				7 Vastara	3	348	"	"	"	"	3	348	
				8 Kaluda	1	96	1	60	3	180	5	336	
				9 Melbangadi	"	"	1	60	1	60	2	120	
				10 Kalaguru	1	96	1	72	2	108	4	276	
		1	120		8	792	6	372	15	780	29	1944	2,064
	Grand Total	11	1284									5628	6912

			oada 4 Bolahonur Advulli & Khunoga	1	96	2	120	2	120
				2	216	3	192	5	264 1
Volunteers	1	240	1. Koppa	1	120	1	72	2	96 4
Goomasta	2	240	2- Belura	"	"	1	72	1	60 2
Kolkar	2	120	3- Buganga	1	120	1	72	2	96 4
			4- Inagunda	"	"	1	72	1	48 2
			5- Kigga	1	96	1	72	1	48 3
	5	600		3	336	5	360	7	348 1
Volunteers	1	120	1 Basavanhulli	"	"	1	60	2	96 3
			2- Malaloor	1	72	"	"	1	48 2
			3 - Sakrapatna	1	96	"	"	–	2 96
			4 - Hullikere	"	"	1	60	1	48 2
			5 Lucke	"	"	1	60	1	48 2
			6 Kalasapur	1	84	"	"	1	48 2
			7 Vastara	3	348	"	"	–	" 3
			8- Kalusa	1	96	1	60	3	180 5
			7 { Mellangadi	"	"	"	"	–	" "
			Kalguru	1	96	1	72	2	108 4
	1	120		8	792	5	312	13	672 26 6

Nagar Dy. Court Office,
Shimoga, 28th January
1876.

	peons				mudabum																			
336	Kolkar		2	48	3 Bolakonur advulli & Khandga	1	96	"	—		2	96	3	192				2,101	"	"		"	.	.
672 672			4	342		1	96	.	–		5	240	6	336	678	6	"	10,025	"	"	695	.	.	.
88	Permanent goomasta			144	1 Koppa	1	120	1	72		2	96	4	288				11,587	"	"		"	"	.
32	Temporary for 6 months Inspectors				2. Bolaray	"	"	1	72		1	48	2	120				11,395	"	"				
88			2	360	3. Suggunji	1	120	1	72		2	96	4	288				8,423	"	"				
20	Kolkars			96	4 Inagunde	"	"	1	72		1	48	2	120				8,047	.	.				
16					5. Kigga	1	96	1	72		1	48	3	216				4,231	"	"				
44 1,644				600		3	336	5	360		7	336	15	1,032	1,632	"	12	43,683	"	"				
56	Permanent goomastas	1		144	1 Basvanbelli	"	.	1	60			48	2	108				182	"	"	800	"	.	32
20					2 Malalowe & Hanike	1	72	"	"			48	2	120				8	"	"	130	"	"	.
2	Temporary for 6 months Inspector	1		150	3 Sarrupatna	1	96	"	"			96	3	192				3,020	"	"	90	"	"	"
10	Kolkar	2		48	4 Hoolekere	"	"	1	60			48	2	108				5,734	"	"	"	"	"	"
10					5 Lucke	"	"	1	60	1		48	2	108				2,780	"	"	"	"	"	"
13					6 Kulasapura	1	84	"	"	1		48	2	132				1,983	"	"	"	"	"	"
348					7 Kuduvalli vastara, Aloor & goludahalee	1	96	"	"	3		144	4	240				53	"	"	220	"	"	"
336					8 Kulasa	1	96	1	60	3		144	5	300				4,913	"	"	"	"	"	"
276					9 Malbunga-oy & Kalaguase	1	96	1	72	2	9	6	4	264				208	"	"	"	"	"	"
896		4	3	2		6	540	5	312	15	20	26	1,572	19	14	"	150	18,881	"	"	1,240	"	"	32
44															6,270	6	648	116,520	"	"	3,451	4	"	50-8

Cmdf.

Commissioner

A II

As received in the Commr's Office.

Total	
2	108
2	132
2	132
2	120
2	132
2	120
5	348
1	48
1	72
2	120
1	60
1	48
1	72
	"
4	1572
4	216
3	192
1	48
8	456
	6
	48
	240
	48

Head Quarters or Taluk Establishment			Kuttas	Kutta Establishment									Comparisons between the present Estt & the Scale proposed in the Commr's office		Anticipated Sayer Revenue at the reduced rates			Estimated Collections from Town duty			Commission payable to Municipal Estt
				[illegible]		Karkoon		Kolkar		Total		Total	Increase	Decrease							
Permanent			Bandikere	1	60	"	"	1	48	2	108				449	"	"	1	"	.	.
Gomasta	1	144	Arkere	1	84	"	.	1	48	2	132				4,256	"	.	"	"	.	.
Temporary			Jangullor	1	84	"	"	1	48	2	132				3,092	"	.	410	"	.	.
for 6 months			Davanoor	1	72	"	"	1	48	2	120				5,211	"	.	"	"	.	.
Inspector	1	150	Keresunte	1	84	"	"	1	48	2	132				2,512	"	.	60	"	.	.
Kolkar	2	48	Venacutta	"	"	1	60	"	"	1	60				228	"	.	50	"	.	.
			Birur	1	144	1	60	2	96	4	300				3,025	"	.	210	"	.	8-8
			Kadur, Yemadigutta & Brambasamudra	"	"	1	72	1	48	2	120				12,569	"	.	52	8	.	2
			Yagati, Vaderagere & Yellumbalse	"	"	1	72	1	48	2	120				2,416	"	"	22	8	.	"
			Banavar	"	"	"	"	"	"						954	.	.	16	4	.	
	4	34		6	528	4	264	9	45	19	1224	1,566	.	390	34,712	"	"	821	4	.	10-8
Permanent Gomasta	1	[illegible]	1 Darikere	"	"	1	72	1	48	2	120				4019	"	,	190	"	..	8
			2 Ajjampura, 2 Sollapura & Dorenalu	"	"	1	72	2	[illegible]	3	168				5,200	"	,	437	8	"	"
			3 Shivane & Obrane	"	"	"	"	1	48	1	48				"	"	"	67	8	"	"
	1	44		"	"	2	144	4	[illegible]	6	336	480	.	96	9,219	"	.	695	"	.	8
Permanent Gomasta	1	44	1 Lakavalli	"	"	"	"	1	48	1	48	.			117	"	.	235	"	"	.
Temporary for 6 months	1	50	2 Yedehalli & Hebbe &	"	"	"	"	2	96	2	96	.			7,807	"	"	460	"	.	

Chitaldroog Pr

	As existing at present							As recommended by the Deputy Commissione						
ks	Head Quarter or Taluk Establishment	Names of Kuttahs	Kar-koon	Kolkar	Total	Total Establishment	Allowance paid to Sheikdars	Head Quarter	Names of Kuttas	Karkoon	Kolkar	Total	~~Total~~ Establishment	allowance for the colle of Town d to Shanbog and Potai
roof	"	"	"	"	"	"	"	"	1 Chitaldroog	1 72	1 48	2 120		
									2 Talya	1 60	1 36	2 96		
									3 Bhimasamudra	1 60	1 36	2 96		
									Chokanahulli	"	"	"	"	6 12
							181-14-"	→		3 192	3 120	6 312	" 312	6 12
gere	Peon 2 96	Harihur	1 72	2 96	2 168				Davangere	1 72	1 48	2 120	"	"
		Malebennore	1 72	2 96	2 168				Kodagunr	"	"	"	"	5 12
									Bharmasagar	"	"	"	"	6 11
									Harihur	"	"	"	"	6 4
									Malebennur	"	"	"	"	2 15
	2 96		2 144	4 192	4 336	6 432	25-6-11			1 72	1 48	2 120	2 120	21 10
acuppa	Peon 4 192	"	"	"	"	"	"		Jagaluru	1 72	1 48	2 120	"	"
									Gagodu	"	"	"	"	17 5
	4 192					4 192	29-15-10			1 72	1 48	2 120	2 120	17 5
deri	Duffedar 1 72 Peon 14 672								Molcalmuru	1 72	1 48	2 120	"	"
									Devasamudra	1 72	1 48	2 120	"	"
									Chalakere	1 60	1 36	2 96	"	"
									Naikanhutti	1 60	1 36	2 96	"	"
	15 744					15 744	113-8-1			4 264	4 168	8 432	8 432	"
ryur	Peon 2 96					2 96	79-14-8		Hiriyur	1 60	1 36	2 96	2 96	
ndihal	Volunt-suddy 1 180 Kolkar Peon 1 48	Budihal	1 60	1 36	2 96			Volunt-suddy 1 180	Budihal	1 60	1 36	2 96		
		Huliyara	1 60	1 36	2 96				Huliyara	1 60	1 36	2 96		
		Mudavahulli	1 60	1 36	2 96			Kolkar 1 48	Mudavahuli	1 60	1 36	2 96		
		Kundkere	2 120	2 72	4 192				Kundkere	2 120	2 72	4 192		
		Jummahulli	1 60	1 36	2 96				Jummahuli	1 60	1 36	2 96		
	2 228		6 360	6 216	12 576	14 804				6 360	6 216	12 576	14 804	
osdoorg	" "	Hosdoorg	1 60	" "	1 60				Hosdoorg	1 60	" "	1 60		
		Holalkere	1 60	" "	1 60				Holalkere	1 60	" "	1 60		
		Jankallu	1 60	" "	1 60				Jankallu	1 60	" "	1 60		
		Baguru	1 48	" "	1 48				Baguru	1 48	" "	1 48		
		Ramagiri	1 48	" "	1 48				Ramagiri	1 48	" "	1 48		
		Bharamanaiknadurga	1 48	" "	1 48				Bharamanaiknadurga	1 48	" "	1 48		
			6 324	" "	6 324	6 324				6 324	" "	6 324	6 324	
Pavagada	Duffedar 1 72 Peon 16 768	"							Pavagada	1 60	2 72	3 132		
									Nidagulu	1 60	2 72	3 132		
									Hosakota	1 60	2 72	3 132		
	17 840					17 840				3 180	6 216	9 396	9 396	
Grand Total						3,432	469-14-9						2,604	45 1

Nagar Dn. Commissioner's Office,
Shemoga, 28th January 1876

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Head Quarter or Taluk Establishment

As revised in the Commissioners office

Names of Kuttas	Karkoon	Kolcar	Total	allowance payable to shanbogues & potails for the collection of Town duty	Increase	Decrease	Estimated Sayer Revenue	Estimated Revenue from Town duty	Commission payable to Municipalities
1 Chitaldroog	1 72	1 48	2 120	" "				1,140 "	46
2 Talya Huri-Kradavapura	1 60	1 48	2 108					127 "	"
3 Bhimasamudra & Guntur	1 60	1 48	2 108					341 "	"
Chokanhulli	"	"	"	6 12 "				135 "	"
3	192	3 144	6 336	6 12	.	336 "	3925 " "	1743 "	46
Davangere	1 72	1 48	2 120	" "				263 "	11
Kodaganur				5 12 "				112 "	"
Bharmasagar				6 11 "				134 "	"
Aruhur				" "				124 8	5
Malebennur				3 " "				58 "	"
	1 72	1 48	2 120	15 7 "	-	312	600 " "	691 8	16.
Jagalurn	1 72	1 48	2 120	" "				313 8	"
Angodu	" "	" "	" "	17 5 "				335 "	"
	1 72	1 48	2 120	17 5 "	"	72	768 " "	648 8	16.
Molcalmuru	1 72	1 48	2 120	" "				23 8	"
Devasamudra	1 72	1 48	2 120	" "				25 "	"
Chalakere	1 60	1 48	2 108	" "				18 "	"
Naikanhutti	1 60	1 48	2 108	" "				205 "	"
	4 264	4 192	8 456	" "	"	288	2,556 " "	271 8	"
Hiriyur	1 60	1 48	2 108	" "	12	"	1,015 " "	877 8	"
Budihal	" "	" "	" "	7 8 "				150	
Hulyara	" "	" "	" "	6 4 "				125	
Madavahuli } Kundkere }	1 96	2 96	3 192				}6,744		
Timmahuli	1 60	1 48	2 108				4,135		
	2 156	3 144	5 300	13 12 "	"	504	10,079 " "	275 "	"
Hosdoorg	1 60	" "	1 60				77 " "	378 8	"
Holalkere	1 60	" "	1 60				2,572 " "	93 8	"
Jankullie	1 60	" "	1 60				2,842 " "	" "	"
Baguru	1 60	" "	1 60				297 " "	496 "	"
Ramagiri	1 60	" "	1 60				985 " "	206 "	"
Bharamanaaiknadurga }	1 60	" "	1 60				102 " "	267 "	"
	6 360	" "	6 360	" "	36	-	6,875 " "	1,441 "	"
Pavagada	1 60	2 72	3 132				163 " "	35 8	"
Nidagallu	1 60	2 72	3 132				394 " "	23 "	"
Hosakota	1 60	2 72	3 132				32 " "	70 "	"
	3 180	6 216	9 396	" "	"	444	1305ˣ " "	128 8	"
			2196	53 4	384	1620	27,923	6,076 "	62.

× Includes 716 Rs, the Sayer Revenue of other Hobblies in the Taluk.

Commissioner

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		As revised in the Commr's office																				
		Taluk Establishment			Katte Establishment										ex Estt propose Scale (in the Commr's office)		the rates					
	Total				Kattas	Manegar		Karkoon		Kolkar		Total		Total	Increase	Decrease						
	amt	grade	No	amt		No	amt	No	amt	No	amt	No	amt	amt								
36					Shimoga	1	120	"	"	2	96	3	216				6,210	"	"			
68		Gumasta	1	144	Holehonnur	"	"	1	72	1	48	2	120				1255	"	"	47		
					Bannikere	"	"	1	72	"	"	1	72				735	"	"	"		
2					Benkipur	"	"	1	72	"	"	1	72				55	"	"	120	"	
2					Ayanur	"	"	1	72	"	"	1	72				"	"	"	580	"	"
48	1248		1	144		1	120	4	288	3	144	8	552	696	"	72	8,255	"	"	1,995	"	33
6					Chennagiri			"	"	1	48	1	48				2,976	"	"	100	"	4
2		Gumasta	1	144	Nallur			1	72	1	48	2	120				1490	"	"	30		
2					Kattigere	1	120	"	"	1	48	2	168				"	"	"	"	"	"
2					Santebennur & Hodigere	"	"	1	72	"	"	1	72				1234	"	"	15	"	"
2					Basavapatna	"	"	"	"	"	"	"	"									
24	1,104					1	120	2	144	3	192	6	408	552	"	168	5,700	"	"	145	"	4
8					Honali Kamte & Harnally	"	"	1	96	2	96	3	192				45 320	" "	" "	170 170		7 7
	288					"	"	1	96	2	96	3	192	192	"	168	365	"	"	340	"	14
4					Vadagani & Siralkoppa	1	144	1	72	3	144	5	360				5,120	"	"	125	"	"
64		Gumasta	1	144	Shikarpur	"	"	1	72	2	96	3	168				55	"	"	550	"	22
50					~~[illegible]~~	"	"										1,875	"	"			
08					Belavanduru	"	"	1	72	1	48	2	120									
6	1,716		1	144		1	144	4	288	7	336	12	768	912	"	36	7,080	"	"	675	"	22
08		Gumasta	1	144	Kesanur	1	120	1	72	2	96	4	288				9045	"	"	20	"	"
		Inspector	1	300	Sorab	"	"	"	"	2	96	2	96				3,140	"	"	20	"	1
68		Peon	2	96	Chandragutte	"	"	1	72	1	48	2	120				172	"	"	"	"	"
0					Harasi	"	"	1	72	1	48	2	120				980	"	"	"	"	"
68					Anavatti	"	"	1	72	1	48	2	120				3,200	"	"	"	"	"
20					Kerehalli	"	"	1	72	1	48	2	120				301	"	"	"	"	"
68					Chevaty	"	"	1	72	1	48	2	120				1,122	"	"	"	"	"
00	2,150		4	540		1	120	6	432	9	432	16	984	1,524	132	"	18,040	"	"	40	"	1
76		Gumasta	1	144	Sagar	1	180	1	72	4	192	6	444				39,340	"	"	80	"	3
16		Inspector	2	720	Karrur	"	"	1	72	2	96	3	168				6,250	"	"	"	"	"
88		Peons	4	192	Keladi	1	120	1	72	2	96	4	288				9728	"	"	"	"	"
44					Talaguppa	1	120	1	72	3	144	5	336				13,000	"	"	"	"	"
36					Anantapur	"	"	1	72	2	96	3	168				51.30	"	"	20	"	"
76					Kalasi	1	120	"	"	2	96	3	216				13,575	"	"	"	"	"
72					Avinhalli	"	"	1	72	"	"	1	72				"	"	"	40	"	"
208	3,168		7	1,056		4	540	6	432	15	720	25	1692	2,748	180	"	87,023	"	"	140	"	3
56		Gumasta	1	144	Humcha	1	144	1	72	6	288	8	504				20,955	"	"	"	"	"
72		Inspector	1	360	Jala	"	"	1	72	1	48	2	120				650	"	"	"	"	"
40		Peon	2	96	Kabbinad	1	120	"	"	3	144	4	264				9,240	"	"	"	"	"
20					Nagar	"	"	"	"	1	48	1	48				453	"	"	20	"	"
48					Hoolikallu	"	"	"	"	"	"	"	"				"	"	"	"	"	"
536	2,496		4	600		2	264	2	144	11	528	15	936	1,536	"	72	31,298	"	"	20	"	"
48		Gumasta	1	144	Thirthahalli	"	"	1	72	2	96	3	168				27,835	"	"	75	"	3
68		Temporary for 6 months Inspector	2	360	Mandagadde	"	"	1	72	1	48	2	120				2,465	"	"	"	"	"
88					Malur	"	"	1	72	2	96	3	168				6,620	"	"	"	"	"
348					Mandakar	1	120	1	72	2	96	4	288				18,555	"	"	"	"	"
76		Kolkar	4	96	Agumbi	1	120	"	"	2	96	3	216				13,645	"	"	"	"	"
428	2,388		7	600		2	240	4	288	9	432	15	960	1560	528	"	69,120	"	"	75	"	3
928	15,168													9,720	840	516	226,881	"	"	3,430	"	80

Commissioner

Shimoga

	As existing at present													As proposed by the Dy Commr									
				Katta Establishment													Katta Establishment						
Taluks	Taluk establishment			Name of Kattahs	Monegar		Karkoon		Kolkar		Total		Total	Taluk Cutcherry Establishment			Name of Kuttahs	Monegar		Karkoon		Kolkar	
	grade	No	amt		No	amt	No	amt	No	amt	No	amt	amount	grade	No	amt		No	amt	No	amt	No	amt
Shimoga				Shimoga	1	120	1	72	3	144	5	336		Mooktesar	1	300	Shimoga	1	120	1	72	3	
				Holehonore	1	120	-	-	2	96	3	216		ameen	2	240	Holehonore	"	"	1	72	2	
				Bannikere	"	"	1	72	2	96	3	168		Kolkar	1	60	Bannikere	"	"	"	"	"	
				Benkipur	-	-	-	-	1	48	1	48					Benkipur	"	"	1	72	"	
																	Aganure	"	"	1	72	"	
					2	240	2	144	8	384	12	768	768		4	600		1	120	4	288	5	
Chennagiri				Chennagiri	"	"	1	72	2	96	3	168		Mooktesar	1	300	Chennagiri	1	120	"	"	2	
				Nallur	1	120	"	"	2	96	3	216		ameen	2	240	Nallure	"	"	1	72	"	
				Kattalgere	1	120	"	"	2	96	3	216		Kolkar	1	60	Kattalogere	"	"	1	72	"	
				Hodegere	"	"	1	72	1	48	2	120					Santebennur	"	"	1	72	"	
																	Baswapatna	"	"	1	72	"	
					2	240	2	144	7	336	11	720	720		4	600		1	120	4	288	2	
Honnali				Honnali	"	"	1	72	2	96	3	168		Mooktesar	1	300	Honnali	"	"	1	72	2	
				Namti	"	"	1	72	1	48	2	120		ameen	2	240	Namti } Harnhalli }	"	"	1	72	1	
				Harnhalli	"	"	1	72	"	"	1	72		Kolkar	1	60							
					"	"	3	216	3	144	6	360	360		4	600		"	"	2	144	3	144
Shikarpur				Vadagani	1	180	1	72	4	192	6	444		Mooktesar	1	300	Vadagani	1	180	1	72	4	
				Shikarpur	1	120	"	"	3	144	4	264		ameen	2	240	Shikarpur	1	120	"	"	3	
				Kurrykalgunna	"		1	72	1	48	2	120		Kolkar	1	60	Kurrykalgunda	"		1	72	1	48
				Belavanur	"		1	72	1	48	2	120					Belavanur		120	1	72	2	96
					2	300	3	216	9	432	14	948	948		4	600		3	420	3	216	10	480
Sorab	Piegaste ameen	1	96	Kesanur	1	120	1	72	2	96	4	288		Mooktesar	1	420	Kesanure	1	120	1	72	2	96
	Kolkar	2	96	Sorab	"	"	1	72	2	96	3	168		ameen	4	480	Sorab	"	"	1	72	2	96
				Chandragutti	"	"	1	72	1	48	2	120		Kolkar	1	60	Chandragutti	"	"	1	72	1	48
				Harasi	"	"	1	72	2	96	3	168					Harasi	"	"	1	72	2	96
				Anavutty	"	"	1	72	1	48	2	120					Anavutty	"	"	1	72	1	48
				Kerehully & Jade }	"	"	1	72	2	96	3	168					Kerehulli	"	"	1	72	2	96
				Chevate	"	"	1	72	2	96	[illegible]	168					Chevate	"	"	1	72	2	96
		3	192		1	120	7	504	[illegible]	[illegible]	[illegible]	1392			6	960		1	120	7	504	12	576
Sagar	Piegasta ameen	1	96	Sagar	1	180	2	144	[illegible] 1 4	60 192	} 8	576		Mooktesar	1	420	Sagar	1	240	2	144	4	192
	Kolkars	8	384	Karrure	"	"	1	72	2	96	3	168		ameen	4	480	Karrure	1	120	"	"	2	96
				Keladi	1	120	1	72	2	96	4	288		Kolkar	1	60	Keladi	1	120	1	72	2	96
				Talaguppa	1	120	1	72	4	192	6	384					Talaguppa	1	180	1	72	4	192
				Anantapur	1	120	1	72	3	144	5	336					Anantapur	1	120	1	72	3	144
				Kalasi	1	120	1	72	3	144	5	336					Kalasi	1	180	"	"	2	96
																	Avinhalli	"	"	1	72	"	"
		9	480		5	660	7	504	19	924	31	2,088	2568		6	960		6	960	6	432	17	816
Nagar	Piegusta ameen	1	96	Humcha	1	180	2	144	Vajandar 1 6	60 288	} 10	672		Mooktesar	1	420	Humcha	1	180	2	144	9	432
	Kolkar	4	192	Jala	"	"	1	72	"	"	1	72		ameen	4	480	Jala	"	"	1	72	"	"
				Kabbinad	1	120	1	72	7	336	9	528		Kolkar	1	60	Kabbinad	1	180	1	72	6	288
				Nagar	"	"	"	"	"	"	"	"					Nagar	"	"	1	72	1	48
				Hoolikal	"	"	"	"	1	48	1	48					Hoolikal	"	"	"	"	1	48
		5	288		2	300	4	288	15	732	21	1,320	1,608		6	960		2	360	5	360	17	816
aledurga	~~Tirthahalli~~ ~~Nos~~			Thirthahalli	"	"	1	72	2	96	3	168		Mooktesar	1	420	Thirthahalli	1	180	1	72	2	96
				Mandagadde	"	"	1	72	2	96	3	168		ameen	4	480	Mandagadde	"	"	1	72	2	96
				Malur	1	120	1	72	2	96	4	288		Kolkar	1	60	Malur	1	120	1	72	2	96
				Mundakar	1	120	1	72	2	96	4	288					Mundakar	1	180	1	72	2	96
				Agumbe	"	"	1	72	1	48	2	120					Agumbe	1	180	"	"	2	96
					2	240	5	360	9	432	16	1,032	1,032		6	960		4	660	4	288	10	480
nd Total		17	960									8,436	9396			6,240							

Nagar Divn Commr's Office
Shimoga, 28th Jany 1876

I shall be glad if the
papers which have a
careful precis made
on the subject, shewing
the points on which
the Ch. Commrs notes are
now expressed

3/6

3/6

Reve **1876**. No 9081
87

From (10)

To The Commissioner
Ashtagram Divn

Dated Bangalore 28 Feb. 76
Despatched ——
Received 29

ENCLOSURES NO.

General No. 9081
R **No.** 87

Chief Commissioner's Cirl Proceedings No. $\frac{2279}{R.6}$ dated 15th June 1875, notifying the modification of the Sayer duties leviable on certain articles.

Requests early submission of the report called for in para 3 of the above, regarding the proposed duties on cocoanuts and betel leaves in substitution of the Excise now levied -

By Order

We
19/2/76

Offg Secretary

1877.

From

The Secretary to the Chief Commissioner
of Mysore.

To The Commissioner of the
Ashtagram Divn

Dated 15th
Despatched " February 77.
Received 21 — " —.

ENCLOSURES NO. " —

General No. 11,620
R *No.* 78

Chief Commissioners Pro 2274 dated 15th June 1875, R 6. calling for a report regarding the substitution of a Town duty on Cocoanuts and betel-leaves, in lieu of the excise now levied.

Requests early submission of the report above called for

By order
The Secretary

Genl

No 87

(13)

MYSORE CHIEF COMMISSIONER'S OFFICE,

Bangalore, 22 December 1877.

Despd — 11-1-78

No. 8358 / ~~G~~ 79

To

The Commr: Ashtagram Dn

SIR,

I am directed to invite attention to the communication *marginally noted, and to request an early reply thereto.

I have the honor to be

Sir,

Your most obedient Servant,

22.12.77

Offg Secretary.

***Subject.**

Calling for report regarding the substitution of a Town duty on cocoanuts & betel-leaves in lieu of the excise now levied

No. 2279 / R.6 dated 15th June 1875

Subsequent reminder No. 9081 / 87 dated 23-2-76

— Do — Do — 11626 / 78 " 15-2-77

Do — Do — 3896 / 45 " 16-7-77

K 5 [illegible] remind — [illegible]

To the same Go No 165 / R.5 -th June 1875 [illegible]

Revenue 1878 No. 52

MYSORE CHIEF COMMISSIONER'S OFFICE,

Bangalore, 4th September 1878.

No. $\frac{4360}{R\ 50}$ ✓

SC (15)

To
The Commissioner of
Ashtagram Dn.

13-9-78.

*Subject.

Calling for report regarding the substitution of a Town duty on Cocoanuts and betel-leaves in lieu of the excise now levied.

No. $\frac{2279}{R.6}$ dated 5th June 1875

Subsequent reminder No. $\frac{9081}{87}$ dated 23-2-76

" " $\frac{11620}{78}$ " 15-2-77

" " $\frac{3896}{45}$ " 16-7-77

" " $\frac{6358}{79}$ " 22-12-77

" " $\frac{1684}{15}$ " 5-6-78

SIR,

I am directed to invite attention to the communication *marginally noted, and to request an early reply thereto.

I have the honor to be
Sir,
Your most obedient Servant,

Secretary.

[illegible]

General No $\frac{313}{R\ 127}$

Nagar Division
Commissioner's Office
Shimoga, 4th August 1879
desp'd. 5/8.

To
The Secretary to the
Chief Commissioner of Mysore
Revenue Department.

Sir,

Vide correspondence ending with this Office letter No $\frac{625}{133}$ of the 28th January 1876 to the Secretary -

I have the honor, in referring to the correspondence noted in the margin on the subject of the revision of the Sayer Department, to report that recent cases of smuggling point still to the urgent necessity of the question being dealt with in a systematic manner.

2. The number of cases of smuggling in which offenders were detected and punished in the Division during the past official year is 32 as noticed in the excise administration report,

but this cannot be said to represent the extent to which it is carried on when the large falling off in Sayer revenue during recent years is taken into consideration.

3. If the Chief Commissioner is not prepared to deal with the matter in the general re-organization of establishments, I may request sanction to the introduction in this Division of the Periapatam system of check which is as follows:—

I. After the crops are reaped and harvested, the responsible Taluk Officials weigh the quantity of tobacco belonging to each individual ryot.

II. A Register is kept showing the name of the village, the name of the ryot, the quantity of produce, the quantity required for the ryot's own use,

and